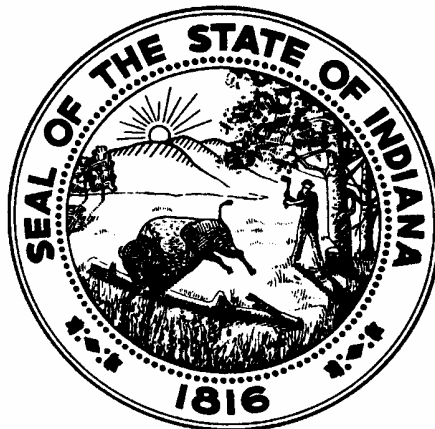


**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 60 AND 360  
GREENFIELD, INDIANA

January 1, 2003 to December 31, 2003





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## OFFICIALS

### Office

### Official

### Term

Chairman, Bureau of Motor  
Vehicles Commission

Mr. Gerald Coleman  
Ms. Mary DePrez

01-06-02 to 02-29-04  
03-01-04 to 01-05-05

Branch Manager

Ms. Phyllis S. Gibson  
Ms. Carolyn S. Scott

01-01-03 to 01-11-04  
01-12-04 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 60 and 360 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 5, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 60 AND 360  
 GREENFIELD, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	Branch Number 60	Branch Number 360	Totals (Memorandum Only)
Collections:			
Registrations	\$ 6,644,158	\$ 1,812,416	\$ 8,456,574
Titles	958,721	425,142	1,383,863
Drivers Licenses	192,655	95,955	288,610
Watercraft	88,356	68,227	156,583
Miscellaneous	<u>1,942</u>	<u>931</u>	<u>2,873</u>
Total	<u>\$ 7,885,832</u>	<u>\$ 2,402,671</u>	<u>\$ 10,288,503</u>
Distributions:			
State Fees	\$ 3,038,783	\$ 864,115	\$ 3,902,898
County Tax	4,212,380	1,318,464	5,530,844
Commission Fees	<u>634,669</u>	<u>220,092</u>	<u>854,761</u>
Total	<u>\$ 7,885,832</u>	<u>\$ 2,402,671</u>	<u>\$ 10,288,503</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 60 AND 360  
GREENFIELD, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Satellite Branch

This report contains financial and statistical information for both Greenfield License Branch Number 60 and Fortville License Branch Number 360. Fortville License Branch Number 360 is a satellite branch of Greenfield License Branch Number 60. The Fortville Branch has limited hours of operation and all personnel and support is provided by the Greenfield Branch.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 60 AND 360  
 GREENFIELD, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 60</u>	<u>Branch Number 360</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	30,878	8,407	39,285
Motorcycle	1,289	444	1,733
RV (Housecar)	784	213	997
Light Truck	12,510	3,350	15,860
Other Truck	826	137	963
Farm Truck	345	96	441
Tractor	126	27	153
Trailer	5,361	1,504	6,865
Semi-Trailer	1,248	65	1,313
School and Church Bus	30	3	33
Other Bus	40	1	41
Other	15	3	18
	<u>53,452</u>	<u>14,250</u>	<u>67,702</u>
Total Vehicle Registrations	<u>53,452</u>	<u>14,250</u>	<u>67,702</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	8,640	4,390	13,030
CDL Licenses/CDL Permits	423	217	640
Placards	1,235	445	1,680
Other	4,991	2,416	7,407
	<u>15,289</u>	<u>7,468</u>	<u>22,757</u>
Total Drivers Licenses and Permits	<u>15,289</u>	<u>7,468</u>	<u>22,757</u>
Titles:			
Vehicles	14,690	5,940	20,630
Watercraft	268	177	445
	<u>14,958</u>	<u>6,117</u>	<u>21,075</u>
Total Titles	<u>14,958</u>	<u>6,117</u>	<u>21,075</u>
Total Watercraft Registrations	<u>1,077</u>	<u>659</u>	<u>1,736</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 60 AND 360  
GREENFIELD, INDIANA  
EXAMINATION RESULTS AND COMMENTS

JOURNAL RECONCILEMENT

Reconciliations of the branch journal to the bank balance for 2003 were not presented for examination. Audit services was working on the reconcilements and currently branch managers in Evansville are working on reconciling the 2003 accounts. A similar comment appeared in the three prior audit reports.

All accounts are required to be reconciled on a monthly basis. (Branch Operations Policies and Procedures Manual, Journal/Balancing Chapter)

MONEY COLLECTED FOR WORK NOT REPORTED

Money collected for work not reported was not properly identified in the branch journal.

All monies collected for held work must be posted by customer's name, amount and transaction description to the branch journal. (Branch Operations Policies and Procedures Manual, Journal Chapter)

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2003. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2002	Motorcycle	260254
2002	Passenger	30F7658
2003	Farm Semi (1 Year)	2095
2003	Passenger	30A70
2005	Trailer 3,000	141208A
2006	Educational Institute	HS4172 to HS4186
2006	D.A.R.E. Trust	ID3981 to ID3991
2007	Farm Truck 26,000	8218E
2007	Handicapped	35301
2007	Handicapped	35627
2007	Passenger	30A1018
2007	Passenger	30A3089
2007	Passenger	30F1425
2007	Passenger	46U345
2007	Truck 7,000	442658A
2007	Truck 7,000	450000A
2007	Truck 9,000	9782V
2007	Truck 9,000	9783V
2007	Truck 36,000	5297G

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 60 AND 360  
GREENFIELD, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on October 5, 2004, with Ms. Carolyn S. Scott, Branch Manager. The official response has been made a part of this report and may be found on Pages 9 and 10.



## Bureau of Motor Vehicles Commission

Hancock County License Branch

1821 E. Main St. P. O. Box 7  
Greenfield, Indiana 46140  
Telephone: 317 462-4778

Tammy Baker  
State Board of Accounts  
Indianapolis, Indiana

Dear Tammy:

This letter is in regard to recent year end audit for 2003.

We have found some additional plates. Attached, you will find an email from Tammy Hopkins of the Supply Department.

Truck 7 plate 445000A was returned to supply on 10-09-03  
Passenger plate 46U345 belongs to Branc 232  
Passenger plate 30A70 for 2003 was never ordered.

If you have any questions, please feel free to contact me. Thank you.

Sincerely,

Carolyn S. Scott  
Manager

**BMVCMailBR060**

---

**From:** Hopkins, Tammy  
**Sent:** Tuesday, October 05, 2004 3:24 PM  
**To:** BMVCMailBR060  
**Subject:** PLATES FOR AUDIT

TRUCK PLATE 445000A WAS RETURNED TO SUPPLY ON 10-9-03. YOUR PASSENGER PLATE 46U345 BELONGS TO #232 FOR 03 YR. AND YOULOW PA PLATE 30A70 I DON'T SHOW THAT THIS PLATES WAS EVER ORDERED FOR 03 YR.  
THANKS TAMMY